

IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF NEBRASKA

IN RE:)	Case No: BK 10 - 83596
)	
SANITARY AND IMPROVEMENT)	CHAPTER 9
DISTRICT NO. 528 OF DOUGLAS)	LIST OF CREDITORS HOLDING 20
COUNTY, NEBRASKA)	LARGEST UNSECURED CLAIMS
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LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

Name of creditor and complete mailing address, including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed or subject to setoff	Amount of claim (if secured also state value of security)
First National Bank of Omaha 1620 Dodge Street Omaha, NE		Warrant		\$9,363,609.09
US Investment Partnership c/o Averkamp Goodnight Schwaller & Nelson, P.C. 17007 Marcy, Omaha, NE, 68118		Warrant		\$572,450.00
US Investment Partnership II c/o Averkamp Goodnight		Warrant		\$1,377,866.44

Schwaller & Nelson, P.C. 17007 Marcy, Omaha, NE, 68118				
Barbara Udes Shaw, Charitable Foundation c/o Averkamp Goodnight Schwaller & Nelson, P.C. 17007 Marcy, Omaha, NE, 68118		Warrant		\$171,735.00
F Lynne Udes Scott, Charitable Foundation c/o Averkamp Goodnight Schwaller & Nelson, P.C. 17007 Marcy, Omaha, NE, 68118		Warrant		\$124,176.53

SANITARY AND IMPROVEMENT
DISTRICT NO. 528 OF DOUGLAS
COUNTY, NEBRASKA,

Dated this 14 day of December, 2010

By: /s/Brian C. Doyle
Brian C. Doyle (#23001)
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Attorney for said Debtor

**DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A MUNICIPALITY**

I, the authorized officer or an authorized agent of the municipality named as Debtor in this case, declare under penalty of perjury that I have read the foregoing **LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS** and that it is true and correct to the best of information and belief.

Date December 14, 2010

By /s/Chad LaMontagne

Name: Chad LaMontagne

Title: Chairman – Board of Trustees